

EMERGENCY MEDICAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 35,417,426	\$ 35,807,575	\$ 390,149
Business and other taxes	83,902	109,009	25,107
Total taxes	<u>35,501,328</u>	<u>35,916,584</u>	<u>415,256</u>
Intergovernmental revenues			
Entitlements and shared revenues	-	1,695	1,695
Charges for services			
Mental and physical health	-	21,547	21,547
Interest earnings	290,000	281,742	(8,258)
Miscellaneous revenues	58,000	81,159	23,159
Transfers in	375,000	375,000	-
Sale of capital assets	<u>8,000</u>	<u>89,075</u>	<u>81,075</u>
TOTAL REVENUES	<u>36,232,328</u>	<u>36,766,802</u>	<u>534,474</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		10,128,607	
Supplies		496,501	
Contract services and other charges		24,131,719	
Interfund payments for services		1,540,858	
Total law, safety and justice	<u>36,845,203</u>	<u>36,297,685</u>	<u>547,518</u>
Capital outlay			
Capitalized expenditures	1,006,350	503,602	502,748
Transfers out	<u>105,508</u>	<u>25,508</u>	<u>80,000</u>
TOTAL EXPENDITURES	<u>37,957,061</u>	<u>36,826,795</u>	<u>1,130,266</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,724,733)</u>	(59,993)	<u>\$ 1,664,740</u>
Adjustment from budgetary basis to GAAP basis		1,099,424 ^(a)	
Excess of revenues over expenditures		1,039,431	
Fund balance - January 1, 2004		9,539,362	
Fund balance - December 31, 2004		<u>\$ 10,578,793</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investment, on a GAAP basis		\$ (60,779)	
Encumbrances, not included in GAAP basis expenditures		1,160,203	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,099,424</u>	